UNITED STATES DISTRICT COURT WESTERN DISTRICT OF WISCONSIN

ANNIE LAURIE GAYLOR; DAN BARKER; IAN GAYLOR, Personal Representative of the estate of ANNE NICOL GAYLOR; AND FREEDOM FROM RELIGION FOUNDATION, INC..

Plaintiffs,

V.

STEVEN MNUCHIN, Secretary of the United States Department of Treasury; JOHN KOSKINEN, Commissioner of the Internal Revenue Service; and the UNITED STATES OF AMERICA,

Defendants,

and

EDWARD PEECHER, CHICAGO
EMBASSY CHURCH, PATRICK
MALONE, HOLY CROSS ANGLICAN
CHURCH, AND THE DIOCESE OF
CHICAGO AND MID-AMERICA OF
THE RUSSIAN ORTHODOX CHURCH
OUTSIDE OF RUSSIA,

Intervenor-Defendants.

Case No. 16-CV-215

DECLARATION OF PASTOR CHRIS BUTLER

1. My name is Christopher Butler. My fellow church members call me Pastor Chris. I am over the age of 21 and am capable of making this unsworn declaration pursuant to 28 U.S.C. § 1746. I have not been convicted of a felony or crime involving

dishonesty, and the facts below are either within my personal knowledge or are based upon teachings of my church with which I am familiar and which I believe to be true and correct.

- 2. I recently became the senior pastor at Chicago Embassy Church in Chicago, Illinois. Bishop Ed Peecher has been a faithful shepherd of this flock for many years, and I now hope to be able to do the same.
- 3. I was born and raised on the West Side of Chicago. I first attended Chicago Embassy Church (which had a different name at the time) with my parents when I was about 8 or 9 years old. Later, I stopped attending for several years as a young man, and I distanced myself from the Lord for a time.
- 4. When I was about 17, the Lord began to draw me back to Himself. I returned to Chicago Embassy and became active with the youth ministry. At this time in my life, I became very thirsty for more experiences with God and with the church ministry. Bishop Ed became my friend and mentor, and his Journeymen youth mentoring program eventually grew out of his mentorship of me and several other young men from Chicago Embassy.
- 5. About this same time, Bishop Ed and his wife set up a ministry training institute. They trained me and about 12 others who were interested in the ministry. After finishing the ministry institute, I began preaching about once a month at Chicago Embassy under Bishop Ed's guidance.
- 6. For the last several years, I have served alongside Bishop Ed in Chicago Embassy's community ministries, including youth tutoring and mentorship, Safe

Haven Child Safety and Summer Camp, Prom with a Purpose, and the Chicago Peace Campaign.

- 7. At the same time that I was volunteering in the ministry at Chicago Embassy, I continued a career as a community organizer. I studied Political Science at De Paul University on Chicago's North Side. I left De Paul to work on then-State Senator Barack Obama's 2004 U.S. Senate campaign. Later, I helped lead Chicago's "Rock the Vote" campaign and helped lead a state-wide initiative to improve Illinois public schools.
- 8. In 2013, I started my own public affairs firm where I have helped to advance issues that I feel are important to Chicago's inner-city communities of color.
- 9. My role at Chicago Embassy grew in mid-2016 when Bishop Ed took a medical leave of absence. I served as interim pastor during his medical leave. When Bishop Ed returned later in 2016, we both felt the Holy Spirit tell us that I should continue as lead pastor at Chicago Embassy under Bishop Ed's Apostolic leadership. Chicago Embassy did not have the financial resources to pay me a salary, so I divided my time between my business, which supported my family, and my pastoral duties, which I performed as a volunteer.
- 10. In January of 2017, I hired someone to take over the day-to-day management of my business so I could spend more time on my pastoral duties.
- 11. Then in June of 2017, Bishop Ed felt the call to continue his ministry outside of Chicago Embassy, spreading God's love to a new church, while continuing

to serve the Chicago community the same way that he has for over 30 years. I am honored to succeed him as lead pastor at Chicago Embassy.

- 12. As lead pastor at Chicago Embassy, it is critical that I live near the church and the community that I serve.
- 13. My home is an important meeting place for members and leaders of Chicago Embassy. This is especially true now that we can no longer afford to maintain the church building that Chicago Embassy has met in for many years. We currently hold our worship services in a synagogue whose rabbi was kind enough to let us use the space. But other church meetings—leadership gatherings, Bible study, social events, and spiritual counseling—often take place in my own home.
- 14. Some of these meetings take place at irregular hours or on very short notice, particularly when members of Chicago Embassy are ill or need immediate pastoral care. Living near the church and the community allows me to meet these spiritual and temporal needs. After all, I was called to be a "shepherd[] of God's flock that is under [my] care, watching over them." 1 Peter 5:2. God has called me to be an "example[] to the flock." 1 Peter 5:3. I can't do this if I don't live near them.
- 15. Because Chicago Embassy cannot afford to pay me a full salary, I continue to be bi-vocational, which means I maintain my business in addition to my pastoral duties at the church. Chicago Embassy does give me a small housing allowance of \$350 per month, which I use to help provide a home for myself, my wife, and our 4 children.

16. Because of 26 U.S.C. § 107(2), I can exclude my housing allowance from my gross income.

17. Any additional expenses would be a significant financial burden on Chicago Embassy and could threaten the Church's mission to continue our vital community ministries, and to expand them beyond the South Side and to the entire city of Chicago. Ministering to the city is an essential part of how we live our Christian faith. See John 13:34-35 ("A new commandment I give you: Love one another. As I have loved you, so you must love one another. By this everyone will know that you are my disciples, if you love one another.").

18. If I am forced to pay additional taxes, it could require me to spend more time with my business to cover the additional cost, which would leave less time for me to tend to my flock's spiritual needs.

19. As the new head of Chicago Embassy Church, I feel it is important for me to participate in this case alongside my church to defend the parsonage allowance.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October <u>3/</u>, 2017

Chris Butler